

The following topical index is a comprehensive list of all articles and columns that have appeared in *The Small Business Controller* since its inception. The index is organized alphabetically by topic listing. Within each topic, the articles are organized chronologically—articles published most recently are listed last. This index covers all issues of the journal from Vol. 3, No. 4/Fall 1990 through Vol. 4, No. 4/Fall 1991.

Accounting

OCBOAs: A Solution to Accounting Standards Overload, by Paul Munter and Kay W. Tatum, Vol. 4, No. 4/Fall 1991, 12

Banking

Controlling Bank Costs, Vol. 4, No. 1/Winter 1991, 56; Using Your Bank as a Cash Management Tool, Vol. 4, No. 3/Summer 1991, 42, by Benjamin R. Arvizu
Partnering With Your Bank: Innovative Financing for Small Businesses, by Carol J. Parry, Vol. 4, No. 4/Fall 1991, 6

Benefits

Cafeteria Plans: Picking and Choosing Benefits, by William Haut, Vol. 3, No. 4/Fall 1990, 42
More Concerns for Small Businesses Offering Benefits Packages, by Jim Williams, Vol. 3, No. 4/Fall 1990, 54
Reducing Health Care Costs Through Partial Self-Funding, by Robert L. Turell, Vol. 3, No. 4/Fall 1990, 4
401(k) Loan Programs: How to Make Them Work for You, by Marcy L. Supovitz, Vol. 4, No. 4/Fall 1991, 34
How Portfolio Performance Appraisal Can Help Fund Management, by Jay T. Brandi, Vol. 4, No. 4/Fall 1991, 38

Budgeting

Diagnosing Budget Problems in Small Companies, by Ronald L. Clark and William R. Pasewark, Vol. 4, No. 2/Spring 1991, 19

Reducing Overhead to Increase Profits, by Tod Snodgrass, Vol. 4, No. 3/Summer 1991, 26

Cash Management

Investing Surplus Funds: What to Do With Everyday Cash, by Alan G. Seidner, Vol. 3, No. 4/Fall 1990, 35
Corporate Cash Management by Richard Bort, Evolving in the 1990s, Vol. 3, No. 4/Fall 1990, 46; Managing Working Capital, Vol. 4, No. 2/Spring 1991, 42; Are Your Bank Accounts Secure? Vol. 4, No. 4/Fall 1991, 43

Compensation

Tying the Key Executive to the Firm, by Kenneth I. Handler, Vol. 3, No. 4/Fall 1990, 9
Professional Salaries: A Quick Survey, by Stephen Collins, Vol. 3, No. 4/Fall 1990, 62; Vol. 4, No. 2/Spring 1991, 60; A Better Way to Handle Severance Pay, by James E. Challenger, Vol. 4, No. 1/Winter 1991, 64

Controller's Viewpoint

Competition in the 1990s, by Stephen Collins, Vol. 3, No. 4/Fall 1990, 56; Coping With Retiree Health Benefits, by Daniel Hrisak, Vol. 4, No. 3/Summer 1991, 54; New Internal Control Guidelines Raise Old Questions, by Daniel M. Hrisak, Vol. 4, No. 4/Fall 1991,

Cost Accounting

What's Wrong With Traditional Cost Accounting, by Darrel A. Sourwine, Vol. 4, No. 1/Winter 1991, 34
The JIT Evolution, by Devaun Kite, Vol. 4, No. 2/Spring 1991, 10

Education

CPE for AICPA Industry Members, by Philip J. Korb and Gail E. Wright, Vol. 4, No. 1/Winter 1991, 70

Environment

Environmental Liability Management:

Funding the Risk, by Ernest A. Merklein, Jr., Vol. 3, No. 4/Fall 1990, 30

Exporting

- What Can Exporting Do for Small Business? by James C. Stephenson, Vol. 4, No. 1/Winter 1991, 38
- How Family Firms Can Successfully Compete Globally, by Charles F. Valentine, Vol. 4, No. 4/Fall 1991, 28

Finance

- ESOPs: Still a Good Deal for Small Business? by Corey Rosen, Vol. 3, No. 4/Fall 1990, 16
- Debt vs. Equity: The Business Owner's Dilemma, by Dan R. Garner, Vol. 4, No. 1/Winter 1991, 20
- Managing Risk Through Financial Forwards, Futures, and Options, by James F. Hopson, Kenneth J. Plucinski, and Muhammad M. Islam, Vol. 4, No. 2/Spring 1991, 24
- Doing a Direct Public Offering, by Drew Field, Vol. 4, No. 2/Spring 1991, 17
- Reacquiring Your Company's Equity: Stock Repurchase Plans, by Michael K.L. Wager, Esq., Vol. 4, No. 3/Summer 1991, 17

Fraud Detection

- Recognizing Fraud: The Controller's Role and Responsibilities, by Howard R. Davia, Vol. 4, No. 2/Spring 1991, 6

Health Care Costs

- Controlling Health Care Costs: Integrating Managed Care Through Flexible Benefits, by Joe Masterson, Vol. 4, No. 1/Winter 1991, 26
- Can You Control Health Care Costs, by Joe Masterson, Vol. 4, No. 3/Summer 1991, 5

Human Resources

- Employee Relocation Costs: Identification and Control, by John Maddente, Vol. 3, No. 4/Fall 1990, 26
- Retaining Your Best Employees, by Stewart C. Libes, Vol. 4, No. 2/Spring 1991, 55; The Impact of Downsizing, by David B. Opton and James E. Challenger, Vol. 4, No. 4/Fall 1991, 57

Legal Developments

- Controlling Outside Legal Fees, by Ward Bower and James Wilber, Vol. 3, No. 4/Fall 1990, 22
- Building a Legal Defense for Reductions in Force, by Albert Zakarian, Esq. and Felix Springer, Esq., Vol. 4, No. 2/Spring 1991, 38
- OWBPA's Effect on Employee Terminations, by Brian D. Sullivan, Vol. 4, No. 3/Summer 1991, 48; Dealing With Discrimination Actions and Unfair Competition, by Margaret A. Kennedy and Mark H. Budoff, Vol. 4, No. 4/Fall 1991, 47

Management

- White-Collar Productivity: Value Centered Management by Robert M. Jackson and Bradford L. Berglund, Vol. 4, No. 1/Winter 1991, 48
- Should You Hire a Temporary CFO? by John A. Thompson, Vol. 4, No. 1/Winter 1991, 42
- The Managerial Environment in the 1990s, by James C. Cabrera, Vol. 4, No. 2/Spring 1991, 14
- Business Decisions: Selling a Private Company, by Price Paschall, Vol. 4, No. 2/Spring 1991, 57; S Corporation or C Corporation? by Ronald K. Draper and Mark A. Tomaw, Vol. 4, No. 3/Summer 1991, 62
- Growing and Surviving in Difficult Economic Times, by Daniel J. O'Brien, Vol. 4, No. 3/Summer 1991, 10
- The Entrepreneurial Paradox: Making the Strategic Transition from Founder to Manager, by W. Jack Duncan, Peter M. Ginter, and Woodrow D. Richardson, Vol. 4, No. 3/Summer 1991, 36
- Alternative to Bankruptcy: Acting Fast When Your Company Faces Financial Trouble, by Dan Garner, Vol. 4, No. 3/Summer 1991, 14
- Workers' Compensation Costs: Can They Be Controlled? by Michael Vogler, Vol. 4, No. 4/Fall 1991, 18

Taxation

- The IRS, Independent Contractors, and You, by James R. Urquhart III, Esq., Vol. 4, No. 1/Winter 1991, 14

The New Estate Freeze Provisions Can Help Protect the Family Business, by Walter R. Bailey, John D. Dadakis, and Gail R. Oba, Vol. 4, No. 3/Summer 1991, 22

Tax Roundup: A Look at Recent Developments, by Gregory B. McKeen, Vol. 3, No. 4/Fall 1990, 50; Vol. 4, No. 1/Winter 1991, 66; Vol. 4, No. 2/Spring 1991, 47; Vol. 4, No. 3/Summer 1991, 57; Vol. 4, No. 4/Fall 1991, 54

How Call Accounting Can Affect Your Bottom Line, by Julie Hopkins, Vol. 4, No. 3/Summer 1991, 30

America's Service Industry: Tax Victim of

the 1990s, by Samuel A. Brunelli, Vol. 4, No. 4/Fall 1991, 26

Technology

Computer Developments: A Look at Current Software, by Barry J. Brinker, Vol. 3, No. 4/Fall 1990, 58; How to Buy an Office-Compatible Home Computer, by Howard S. Turk, Vol. 4, No. 2/Spring 1991, 51

Managing Telecommunications Costs, by Richard K. Oppenheim and Roger J.

Carlson, Vol. 4, No. 1/Winter 1991, 6

What's Ahead for Accounting Software, by Irwin Winsten, Vol. 4, No. 2/Spring 1991, 28